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Globalization and interdependence

Report of the Second Committee*

Rapporteur: Mr. Raymond **Landveld** (Suriname)

I. Introduction

1. At its 2nd plenary meeting, on 16 September 2011, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its sixty-sixth session the item entitled:

"Globalization and interdependence:

"(a) Role of the United Nations in promoting development in the context of globalization and interdependence;

"(b) Science and technology for development;

"(c) Development cooperation with middle-income countries"

and to allocate it to the Second Committee.

2. The Second Committee held a substantive debate jointly on sub-items (a), (b) and (c) at its 15th and 16th meetings, on 19 October 2011. An account of the Committee's discussion of the item is contained in the relevant summary records (A/C.2/66/SR.15 and 16). Attention is also drawn to the general debate held by the Committee at its 2nd to 6th meetings, from 3 to 5 October (see A/C.2/66/SR.2-6). Action was taken on the item at the 21st, 34th, 36th and 39th meetings, on 24 October, 10 and 22 November and 6 December 2011 (see A/C.2/66/SR.21, 34, 36 and 39). An account of the Committee's further consideration of the item is provided in the addenda to the present report.

3. For its consideration of the item, the Committee had before it the following documents:

* The report of the Committee on this item is being issued in four parts, under the symbol A/66/442 and Add.1-3.

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Item 21
Globalization and interdependence

Note by the Secretary-General transmitting the report prepared by the United Nations Educational, Scientific and Cultural Organization on culture and development (A/66/187)

Letter dated 27 September 2011 from the representative of Argentina to the Secretary-General (A/66/388)

Item 21 (a)
Role of the United Nations in promoting development in the context of globalization and interdependence

Report of the Secretary-General on globalization and interdependence: sustained, inclusive and equitable economic growth for a fair and more equitable globalization for all, including job creation (A/66/223)

Item 21 (b)
Science and technology for development

Report of the Secretary-General on science and technology for development (A/66/208)

Item 21 (c)
Development cooperation with middle-income countries

Report of the Secretary-General on development cooperation with middle-income countries (A/66/220)

4. At the 15th meeting, on 19 October, introductory statements were made by the Assistant Director-General for Culture of the United Nations Educational, Scientific and Cultural Organization (under item 21); the Director of the Division on Technology and Logistics of the United Nations Conference on Trade and Development (under sub-item (b)); the Director of the Development Policy and Analysis Division of the Department of Economic and Social Affairs (under sub-item (c)); and the Chief of the Policy Coordination Branch of the Office for Economic and Social Council Support of the Department of Economic and Social Affairs (under sub-item (a)) (see A/C.2/66/SR.15).

5. At the 16th meeting, on 19 October, the Assistant Director-General for Culture of the United Nations Educational, Scientific and Cultural Organization responded to a question posed by the representative of the Russian Federation (see A/C.2/66/SR.16).

II. Consideration of proposals

A. Draft resolutions A/C.2/66/L.13 and A/C.2/66/L.77

6. At the 21st meeting, on 24 October, the representative of Argentina, on behalf of the States Members of the United Nations that are members of the Group of 77 and China, introduced a draft resolution entitled "Culture and development" (A/C.2/66/L.13), which read:

"*The General Assembly*,

"*Guided by* the purposes and principles enshrined in the Charter of the United Nations,

"*Recalling* its resolutions 41/187 of 8 December 1986, 46/158 of 19 December 1991, 51/179 of 16 December 1996, 52/197 of 18 December 1997, 53/184 of 15 December 1998, 55/192 of 20 December 2000, 57/249 of 20 December 2002, and 65/166 of 20 December 2010, concerning culture and development,

"*Recalling also* the adoption by the General Conference of the United Nations Educational, Scientific and Cultural Organization of the Universal Declaration on Cultural Diversity and the Action Plan for its implementation, on 2 November 2001, and the Convention on the Protection and Promotion of the Diversity of Cultural Expressions, as well as other international conventions of that Organization that acknowledge the important role of cultural diversity for social and economic development,

"*Recognizing* that culture is an essential component of human development, represents a source of identity, innovation and creativity for the individual and the community and is an important factor in social inclusion and poverty eradication, providing for economic growth and ownership of development processes,

"*Acknowledging* that cultural diversity is a source of enrichment for humankind and an important contributor to the sustainable development of local communities, peoples and nations, empowering them to play an active and unique role in development initiatives,

"*Recalling* the importance of the promotion of national cultures, artistic creation in all its forms and international and regional cultural cooperation, and reaffirming in this regard the relevance of strengthening national, regional and international aid mechanisms for cultural action and artistic creation,

"*Recognizing* the linkages between cultural and biological diversity and the positive contribution of local and indigenous traditional knowledge in addressing environmental challenges in a sustainable manner,

"*Noting with satisfaction* that, in its resolution 65/1 of 22 September 2010, entitled 'Keeping the promise: united to achieve the Millennium Development Goals', the General Assembly emphasized the importance of culture for development and its contribution to the achievement of the Millennium Development Goals and, in that respect, encouraged international cooperation in the cultural field, aimed at achieving development objectives,

"*Taking note with satisfaction* of the note by the Secretary-General transmitting the report prepared by the United Nations Educational, Scientific and Cultural Organization, and in this regard acknowledging with appreciation the work undertaken by United Nations agencies to optimize the contributions of culture to sustainable development, and also taking note with satisfaction of the positive assessment regarding the convening of a United Nations conference on culture and development,

"1. *Emphasizes* the important contribution of culture for the achievement of sustainable development and of national development objectives and internationally agreed development goals, including the Millennium Development Goals;

"2. *Invites* all Member States, intergovernmental bodies, organizations of the United Nations system and relevant non-governmental organizations:

"(a) To raise public awareness of the importance of cultural diversity for sustainable development, promoting its positive value through education and media tools;

"(b) To ensure a more visible and effective integration and mainstreaming of culture into social and economic development policies and strategies at all levels;

"(c) To promote capacity-building, where appropriate, at all levels for the development of a dynamic cultural and creative sector, in particular by encouraging creativity, innovation and entrepreneurship, supporting the development of cultural institutions and cultural industries, providing technical and vocational training for culture professionals and increasing employment opportunities in the cultural and creative sector for sustained, inclusive and equitable economic growth and development, while noting the role of traditional financing and innovative financing mechanisms, and recognizing that such mechanisms should be voluntary and should supplement and not substitute for traditional sources of finance, public-private partnerships or any other collaborative arrangements in furthering these objectives;

"(d) To actively support the emergence of local markets for cultural goods and services and to facilitate the effective and licit access of such goods and services to international markets, taking into account the expanding range of cultural production and consumption and, for States parties to it, the provisions of the Convention on the Protection and Promotion of the Diversity of Cultural Expressions;

"(e) To preserve and maintain local and indigenous traditional knowledge and community practices of environmental management, which are valuable examples of culture as a vehicle for environmental sustainability and sustainable development, and to foster synergies between modern science and technology and local and indigenous knowledge, practices and innovation;

"(f) To promote global awareness of the linkages between cultural and biological diversity, including through the protection and encouragement of the customary use of biological resources, in accordance with traditional cultural practices, as a key element of a comprehensive approach to sustainable development;

"(g) To support national legal frameworks and policies for the protection and preservation of cultural heritage and cultural property, the fight against illicit trafficking in cultural property and the return of cultural property, in accordance with national legislation and applicable international legal frameworks, including by promoting international cooperation to prevent the misappropriation of cultural heritage and products, recognizing the importance

of intellectual property rights in sustaining those involved in cultural creativity;

"3. *Encourages* all Member States, intergovernmental bodies, organizations of the United Nations system, relevant non-governmental organizations and all relevant stakeholders to enhance international cooperation in supporting the efforts of developing countries for the development and consolidation of cultural industries, cultural tourism and culture-related microenterprises and to assist those countries in developing the necessary infrastructure and skills, as well as in mastering information and communications technologies and gaining access to new technologies on mutually agreed terms;

"4. *Invites* the organizations of the United Nations system, in particular the United Nations Educational, Scientific and Cultural Organization, to assist Member States, upon their request, in developing their national capacities to assess how best to optimize the contribution of culture to development, including through information-sharing, exchange of best practices, data collection, research and study, and the use of appropriate evaluation indicators, in accordance with their national priorities and taking into account relevant General Assembly resolutions;

"5. *Invites* the United Nations Educational, Scientific and Cultural Organization and other relevant United Nations bodies to continue to assess the contribution of culture to the achievement of sustainable development through the compilation of quantitative data, including indicators and statistics, with a view to informing development policies and such relevant reports as the *Human Development Report*;

"6. *Encourages* the United Nations Educational, Scientific and Cultural Organization, in conjunction, as appropriate, with other relevant United Nations bodies and multilateral development institutions, to continue to provide support and to facilitate financing, as appropriate, upon request, to developing countries, in particular with regard to national capacity-building for the implementation of applicable international cultural conventions, taking into account the relevant General Assembly resolutions and the Millennium Development Goals;

"7. *Requests* the Secretary-General to ensure that United Nations country teams continue to further integrate and mainstream culture into their programming exercises, in particular United Nations Development Assistance Frameworks, in consultation with relevant national authorities, when assisting countries in the pursuit of their development objectives;

"8. *Encourages* Member States, organizations of the United Nations, intergovernmental bodies, relevant non-governmental organizations, major groups and all relevant stakeholders to take into consideration the contribution of culture to the achievement of sustainable development in the context of the upcoming United Nations Conference on Sustainable Development, to be held in Rio de Janeiro, Brazil, in May 2012;

"9. *Decides* to convene, in collaboration with the United Nations Educational, Scientific and Cultural Organization, a United Nations conference at the highest possible level, before the review in 2015 of the Millennium

Development Goals with the aim of taking stock of the contribution of culture to the achievement of development and formulating a consolidated approach to culture and development;

"10. *Encourages* Member States to adequately reflect the contribution of culture to the achievement of development in the results of the review in 2015 of the Millennium Development Goals, and in global development policies after 2015;

"11. *Decides* to include in the provisional agenda of its sixty-seventh session, under the item entitled 'Globalization and interdependence', a sub-item entitled 'Culture and development'."

7. At its 39th meeting, on 6 December, the Committee had before it a draft resolution entitled "Culture and development" (A/C.2/66/L.77), submitted by the Vice-Chair of the Committee, Bitrus Vandy Yohanna (Nigeria), on the basis of informal consultations held on draft resolution A/C.2/66/L.13.

8. At the same meeting, upon the proposal of the Chair, the Committee agreed to waive rule 120 of the rules of procedure of the General Assembly and proceed to act on draft resolution A/C.2/66/L.77.

9. Also at the same meeting, the Committee was informed that draft resolution A/C.2/66/L.77 had no programme budget implications.

10. Also at the 39th meeting, the representative of Senegal, in his capacity as facilitator of the draft resolution, orally corrected the text by replacing the words "achievement of sustainable development" by the words "achievement of development" in operative paragraph 8.

11. At its 39th meeting, the Committee adopted draft resolution A/C.2/66/L.77, as orally corrected (see para. 17, draft resolution I).

12. In the light of the adoption of draft resolution A/C.2/66/L.77, draft resolution A/C.2/66/L.13 was withdrawn by its sponsors.

B. Draft resolutions A/C.2/66/L.16 and Rev.1

13. At the 34th meeting, on 10 November, the representative of Austria, on behalf of Argentina, Austria, the Bahamas, Cyprus, Denmark, Germany, Greece, Hungary, Ireland, Israel, Italy, Latvia, Luxembourg, Malta, Mauritius, Mexico, Monaco, Morocco, Peru, Poland, Portugal, the Republic of Korea, the Russian Federation, Senegal, Slovenia, South Africa, Switzerland and the former Yugoslav Republic of Macedonia, subsequently joined by Honduras and Ukraine, introduced a draft resolution entitled "Promoting the efficiency, transparency and accountability of public administration by strengthening supreme audit institutions" (A/C.2/66/L.16), which read:

"*The General Assembly*,

"*Recalling* Economic and Social Council resolution 2011/2 of 26 April 2011,

"*Recalling also* its resolutions 59/55 of 2 December 2004 and 60/34 of 30 November 2005 and its previous resolutions on public administration and development,

"*Recalling further* the United Nations Millennium Declaration,

"*Emphasizing* the need to improve the efficiency, transparency and accountability of public administration,

"*Emphasizing also* that efficient, accountable, effective and transparent public administration has a key role to play in the implementation of the internationally agreed development goals, including the Millennium Development Goals,

"*Stressing* the need for capacity-building as a tool to promote development and welcoming the cooperation of the International Organization of Supreme Audit Institutions with the United Nations in this regard,

"1. *Recognizes* that supreme audit institutions can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence;

"2. *Also recognizes* the important role of supreme audit institutions in promoting the efficiency, transparency and accountability of public administration, which is conducive to achieving the internationally agreed development goals, including the Millennium Development Goals;

"3. *Takes note with appreciation* of the work of the International Organization of Supreme Audit Institutions in promoting greater transparency, accountability and efficient and effective receipt and use of public resources for the benefit of citizens and of the Lima Declaration of Guidelines on Auditing Precepts of 1977 and the Mexico Declaration of Supreme Audit Institutions Independence of 2007;

"4. *Calls upon* Member States to apply the principles set out in the Lima Declaration of Guidelines on Auditing Precepts of 1977 and the Mexico Declaration of Supreme Audit Institutions Independence of 2007;

"5. *Encourages* Member States and relevant United Nations institutions to continue and intensify their cooperation, including in capacity-building, with the International Organization of Supreme Audit Institutions in order to promote good governance by ensuring efficiency, transparency and accountability through strengthened supreme audit institutions."

14. At its 36th meeting, on 22 November, the Committee had before it a revised draft resolution entitled "Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions" (A/C.2/66/L.16/Rev.1), submitted by Argentina, Australia, Austria, the Bahamas, Belgium, Bosnia and Herzegovina, Bulgaria, Canada, Costa Rica, Croatia, Cuba, Cyprus, the Czech Republic, Denmark, Egypt, Estonia, Finland, France, Germany, Georgia, Greece, Honduras, Hungary, Iceland, Ireland, Israel, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Mauritius, Mexico, Micronesia (Federated States of), Monaco, Montenegro, Morocco, the Netherlands, New Zealand, Norway, Peru, Poland, Portugal, the Republic of Korea, the Republic of Moldova, Romania, the Russian Federation, Senegal, Serbia, Slovakia, Slovenia,

South Africa, Spain, Sweden, Switzerland, the former Yugoslav Republic of Macedonia, Ukraine, the United Kingdom of Great Britain and Northern Ireland and Viet Nam. Subsequently, Cambodia, Eritrea, Guinea, Haiti, Liberia and Sierra Leone joined in sponsoring the revised draft resolution.

15. At the same meeting, the Committee was informed that the revised draft resolution had no programme budget implications.

16. Also at the same meeting, the Committee adopted draft resolution A/C.2/66/L.16/Rev.1 (see para. 17, draft resolution II).

III. Recommendations of the Second Committee

17. The Second Committee recommends to the General Assembly the adoption of the following draft resolutions:

Draft resolution I
Culture and development

The General Assembly,

Guided by the purposes and principles enshrined in the Charter of the United Nations,

Recalling its resolutions 41/187 of 8 December 1986, 46/158 of 19 December 1991, 51/179 of 16 December 1996, 52/197 of 18 December 1997, 53/184 of 15 December 1998, 55/192 of 20 December 2000, 57/249 of 20 December 2002, and 65/166 of 20 December 2010, concerning culture and development,

Recalling also the adoption by the General Conference of the United Nations Educational, Scientific and Cultural Organization of the Universal Declaration on Cultural Diversity[1] and the Action Plan for its implementation,[2] on 2 November 2001, and the Convention on the Protection and Promotion of the Diversity of Cultural Expressions,[3] as well as other international conventions of that organization that acknowledge the important role of cultural diversity for social and economic development, and welcoming the commemoration of the tenth anniversary of the Universal Declaration on Cultural Diversity at the thirty-sixth session of the General Conference of the United Nations Educational, Scientific and Cultural Organization,

Recognizing that culture is an essential component of human development, represents a source of identity, innovation and creativity for the individual and the community and is an important factor in social inclusion and poverty eradication, providing for economic growth and ownership of development processes,

Acknowledging that cultural diversity is a source of enrichment for humankind and an important contributor to the sustainable development of local communities, peoples and nations, empowering them to play an active and unique role in development initiatives,

Recalling the concerns expressed in the Beijing Declaration and Platform for Action[4] on the underrepresentation of women in decision-making positions in the area of culture, which has prevented women from having a significant impact in the area of culture and development,

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[1] United Nations Educational, Scientific and Cultural Organization, *Records of the General Conference, Thirty-first Session, Paris, 15 October-3 November 2001*, vol. 1 and corrigendum, *Resolutions*, chap. V, resolution 25, annex I.

[2] Ibid.

[3] Ibid., *Thirty-third Session, Paris, 3-21 October 2005*, vol. 1 and corrigenda, *Resolutions*, chap. V, resolution 41.

[4] *Report of the Fourth World Conference on Women, Beijing, 4-15 September 1995* (United Nations publication, Sales No. E.96.IV.13), chap. I, resolution 1, annexes I and II.

Recalling the importance of the promotion of national cultures, artistic creation in all its forms and international and regional cultural cooperation, and reaffirming in this regard the relevance of strengthening national efforts and regional and international cooperation mechanisms for cultural action and artistic creation,

Recognizing the linkages between cultural and biological diversity and the positive contribution of local and indigenous traditional knowledge in addressing environmental challenges in a sustainable manner,

Noting with satisfaction that, in its resolution 65/1 of 22 September 2010, entitled "Keeping the promise: united to achieve the Millennium Development Goals", the General Assembly emphasized the importance of culture for development and its contribution to the achievement of the Millennium Development Goals and, in that respect, encouraged international cooperation in the cultural field, aimed at achieving development objectives,

Taking note of the note by the Secretary-General transmitting the report prepared by the United Nations Educational, Scientific and Cultural Organization,[5] and, in this regard, acknowledging the work undertaken by United Nations agencies to optimize the contributions of culture to sustainable development,

Acknowledging the importance of the forthcoming United Nations Conference on Sustainable Development,

1. *Emphasizes* the important contribution of culture to the achievement of sustainable development and of national development objectives and internationally agreed development goals, including the Millennium Development Goals;

2. *Recognizes* that culture contributes to the development of innovative creative capacities in people and is an important component of modernization and innovations in economic and social life;

3. *Invites* all Member States, intergovernmental bodies, organizations of the United Nations system, relevant non-governmental organizations and all other relevant stakeholders:

(a) To raise public awareness of the importance of cultural diversity for sustainable development, promoting its positive value through education and media tools;

(b) To ensure a more visible and effective integration and mainstreaming of culture into social, environmental and economic development policies and strategies at all levels;

(c) To promote capacity-building, where appropriate, at all levels for the development of a dynamic cultural and creative sector, in particular by encouraging creativity, innovation and entrepreneurship, supporting the development of cultural institutions and cultural industries, providing technical and vocational training for culture professionals and increasing employment opportunities in the cultural and creative sector for sustained, inclusive and equitable economic growth and development;

[5] A/66/187.

(d) To actively support the emergence of local markets for cultural goods and services and to facilitate the effective and licit access of such goods and services to international markets, taking into account the expanding range of cultural production and consumption and, for States parties to it, the provisions of the Convention on the Protection and Promotion of the Diversity of Cultural Expressions;[5]

(e) To enhance women's active share in cultural decision-making with men and to undertake activities that promote women's empowerment and the perception of attitudes and a culture favourable to equality;

(f) To preserve and maintain local and indigenous traditional knowledge and community practices of environmental management, which are valuable examples of culture as a vehicle for sustainable development, and to foster synergies between modern science and technology and local and indigenous knowledge, practices and innovation;

(g) To promote global awareness of the linkages between cultural and biological diversity, including through the protection and encouragement of the customary use of biological resources, in accordance with traditional cultural practices, as a key element of a comprehensive approach to sustainable development;

(h) To support national legal frameworks and policies for the protection and preservation of cultural heritage and cultural property,[6] the fight against illicit trafficking in cultural property and the return of cultural property,[7] in accordance with national legislation and applicable international legal frameworks, including by promoting international cooperation to prevent the misappropriation of cultural heritage and products, recognizing the importance of intellectual property rights in sustaining those involved in cultural creativity;

(i) To note that, in achieving these objectives, innovative mechanisms of financing can make a positive contribution in assisting developing countries in mobilizing additional resources for development on a stable, predictable and voluntary basis, and to reiterate that such voluntary mechanisms should be effective, should aim to mobilize resources that are stable and predictable, should supplement and not be a substitute for traditional sources of financing, should be disbursed in accordance with the priorities of developing countries and should not unduly burden such countries;

4. *Encourages* all Member States, intergovernmental bodies, organizations of the United Nations system, relevant non-governmental organizations and all other relevant stakeholders to enhance international cooperation in supporting the efforts of developing countries for the development and consolidation of cultural industries, cultural tourism and culture-related microenterprises and to assist those countries in developing the necessary infrastructure and skills, as well as in mastering information and communications technologies and gaining access to new technologies on mutually agreed terms;

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[6] As defined in article 1 of the Convention on the Means of Prohibiting and Preventing the Illicit Import, Export and Transfer of Ownership of Cultural Property (United Nations, *Treaty Series*, vol. 823, No. 11806).

[7] In line with the Convention on the Means of Prohibiting and Preventing the Illicit Import, Export and Transfer of Ownership of Cultural Property.

5. *Invites* the organizations of the United Nations system, in particular the United Nations Educational, Scientific and Cultural Organization, to continue to provide support, to facilitate financing and to assist Member States, upon their request, in developing their national capacities to assess how best to optimize the contribution of culture to development, including through information-sharing, exchange of best practices, data collection, research and study, and the use of appropriate evaluation indicators, as well as to implement applicable international cultural conventions, taking into account the relevant General Assembly resolutions;

6. *Invites* the United Nations Educational, Scientific and Cultural Organization and other relevant United Nations bodies to continue to assess the contribution of culture to the achievement of sustainable development through the compilation of quantitative data, including indicators and statistics, with a view to informing development policies and relevant reports, where appropriate;

7. *Requests* the Secretary-General to ensure that United Nations country teams continue to further integrate and mainstream culture into their programming exercises, in particular United Nations Development Assistance Frameworks, in consultation with relevant national authorities, when assisting countries in the pursuit of their development objectives;

8. *Encourages* all Member States, intergovernmental bodies, organizations of the United Nations system, relevant non-governmental organizations and all other relevant stakeholders to take into consideration the contribution of culture to the achievement of development in the formulation of national, regional and international development policies and international cooperation instruments;

9. *Requests* the Secretary-General to submit to the General Assembly at its sixty-eighth session a progress report on the implementation of the present resolution and to assess, in consultation with relevant United Nations funds and programmes and specialized agencies of the United Nations development system, in particular the United Nations Educational, Scientific and Cultural Organization and the United Nations Development Programme, the feasibility of various measures, including a possible United Nations conference, to take stock of the contribution of culture to development and to formulate a consolidated approach to culture and development and, in this context, takes note of the annual ministerial review on the theme "Science, technology and innovation, and the potential of culture, for promoting sustainable development and achieving the Millennium Development Goals" to be held by the Economic and Social Council in 2013;

10. *Encourages* Member States to share with the Secretary-General information and lessons learned on the contribution of culture to the achievement of development as a contribution to the United Nations development agenda, including the Millennium Development Goals;

11. *Decides* to include in the provisional agenda of its sixty-eighth session, under the item entitled "Globalization and interdependence", a sub-item entitled "Culture and development".

Draft resolution II
Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions

The General Assembly,

Recalling Economic and Social Council resolution 2011/2 of 26 April 2011,

Recalling also its resolutions 59/55 of 2 December 2004 and 60/34 of 30 November 2005 and its previous resolutions on public administration and development,

Recalling further the United Nations Millennium Declaration,[1]

Emphasizing the need to improve the efficiency, accountability, effectiveness and transparency of public administration,

Emphasizing also that efficient, accountable, effective and transparent public administration has a key role to play in the implementation of the internationally agreed development goals, including the Millennium Development Goals,

Stressing the need for capacity-building as a tool to promote development and welcoming the cooperation of the International Organization of Supreme Audit Institutions with the United Nations in this regard,

1. *Recognizes* that supreme audit institutions can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence;

2. *Also recognizes* the important role of supreme audit institutions in promoting the efficiency, accountability, effectiveness and transparency of public administration, which is conducive to the achievement of national development objectives and priorities as well as the internationally agreed development goals, including the Millennium Development Goals;

3. *Takes note with appreciation* of the work of the International Organization of Supreme Audit Institutions in promoting greater efficiency, accountability, effectiveness, transparency and efficient and effective receipt and use of public resources for the benefit of citizens;

4. *Also takes note with appreciation* of the Lima Declaration of Guidelines on Auditing Precepts of 1977[2] and the Mexico Declaration on Supreme Audit Institutions Independence of 2007,[3] and encourages Member States to apply, in a manner consistent with their national institutional structures, the principles set out in those Declarations;

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[1] See resolution 55/2.

[2] Lima Declaration of Guidelines on Auditing Precepts, adopted by the Ninth Congress of the International Organization of Supreme Audit Institutions, Lima, 17-26 October 1977.

[3] Mexico Declaration on Supreme Audit Institutions Independence, adopted by the Nineteenth Congress of the International Organization of Supreme Audit Institutions, Mexico City, 5-10 November 2007.

5. *Encourages* Member States and relevant United Nations institutions to continue and to intensify their cooperation, including in capacity-building, with the International Organization of Supreme Audit Institutions in order to promote good governance by ensuring efficiency, accountability, effectiveness and transparency through strengthened supreme audit institutions.